

Mail Stop 3561

July 24, 2007

Via Fax & U.S. Mail

Mr. Henry H. Gerkens, Chief Executive Officer
Landstar System, Inc.
13410 Sutton Park Drive South
Jacksonville, Florida 32224

**Re: Landstar System, Inc.
Form 10-K for the year ended December 30, 2006
Filed February 28, 2007
File No. 000-21238**

Dear Mr. Gerkens:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief